

Form F-66 (IA-2) (6-30-2016)		STATE OF IOWA 2016 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2016	
CITY OF <u> AMES </u> , IOWA DUE: December 1, 2016		16208500100000 City of Ames, Iowa 515 Clark Avenue, P.O. Box 811 Ames, IA 50010-0811 <i>(Please correct any error in name, address, and ZIP Code)</i>	
WHEN COMPLETED, PLEASE RETURN TO Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.	

ALL FUNDS																								
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)																				
Revenues and Other Financing Sources																								
Taxes levied on property	25,928,021		25,928,021	25,941,230																				
Less: Uncollected property taxes-levy year	0		0																					
Net current property taxes	25,928,021		25,928,021	25,941,230																				
Delinquent property taxes	2,665		2,665																					
TIF revenues	41,286		41,286	41,346																				
Other city taxes	10,194,080	0	10,194,080	9,908,451																				
Licenses and permits	1,701,481	21,563	1,723,044	1,532,025																				
Use of money and property	726,282	1,828,053	2,554,335	13,685,777																				
Intergovernmental	15,542,606	8,489,694	24,032,300	34,405,432																				
Charges for fees and service	3,596,561	264,082,390	267,678,951	270,806,780																				
Special assessments	222,895	0	222,895	451,495																				
Miscellaneous	1,490,497	2,184,913	3,675,410	3,467,701																				
Other financing sources	33,645,427	36,170,773	69,816,200	97,852,099																				
Total revenues and other sources	93,091,801	312,777,386	405,869,187	458,092,336																				
Expenditures and Other Financing Uses																								
Public safety	16,597,611	0	16,597,611	17,242,457																				
Public works	5,871,442	0	5,871,442	6,195,121																				
Health and social services	1,163,283	0	1,163,283	1,229,023																				
Culture and recreation	8,070,395	0	8,070,395	8,442,925																				
Community and economic development	3,532,123	0	3,532,123	4,118,410																				
General government	2,308,727	0	2,308,727	2,805,561																				
Debt service	15,892,243	0	15,892,243	15,904,543																				
Capital projects	25,609,843	0	25,609,843	46,031,355																				
Total governmental activities expenditures	79,045,667	0	79,045,667	101,969,395																				
Business type activities	0	288,784,321	288,784,321	338,765,382																				
Total ALL expenditures	79,045,667	288,784,321	367,829,988	440,734,777																				
Other financing uses, including transfers out	15,032,941	2,881,025	17,913,966	18,406,384																				
Total ALL expenditures/And other financing uses	94,078,608	291,665,346	385,743,954	459,141,161																				
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-986,807	21,112,040	20,125,233	-1,048,825																				
Beginning fund balance July 1, 2015	48,376,494	578,174,223	626,550,717	626,550,717																				
Ending fund balance June 30, 2016	47,389,687	599,286,263	646,675,950	625,501,892																				
Note - These balances do not include \$ <u>24,009,989</u> held in non-budgeted internal service funds; \$ <u> </u> held in Pension Trust Funds; \$ <u> </u> held in Private Purpose Trust funds and \$ <u>397,448</u> held in agency funds which were not budgeted and are not available for city operations.																								
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 40%;">Indebtedness at June 30, 2016</th> <th style="width: 15%;">Amount - Omit cents</th> <th style="width: 40%;">Indebtedness at June 30, 2016</th> <th style="width: 5%;">Amount - Omit cents</th> </tr> <tr> <td>General obligation debt</td> <td style="text-align: right;">\$ 68,825,000</td> <td>Other long-term debt</td> <td style="text-align: right;">\$ 35,976,370</td> </tr> <tr> <td>Revenue debt</td> <td style="text-align: right;">\$ 99,765,000</td> <td>Short-term debt</td> <td style="text-align: right;">\$ 0</td> </tr> <tr> <td>TIF Revenue debt</td> <td style="text-align: right;">\$ 0</td> <td></td> <td></td> </tr> <tr> <td colspan="2"></td> <td>General obligation debt limit</td> <td style="text-align: right;">\$ 189,690,116</td> </tr> </table>					Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents	General obligation debt	\$ 68,825,000	Other long-term debt	\$ 35,976,370	Revenue debt	\$ 99,765,000	Short-term debt	\$ 0	TIF Revenue debt	\$ 0					General obligation debt limit	\$ 189,690,116
Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents																					
General obligation debt	\$ 68,825,000	Other long-term debt	\$ 35,976,370																					
Revenue debt	\$ 99,765,000	Short-term debt	\$ 0																					
TIF Revenue debt	\$ 0																							
		General obligation debt limit	\$ 189,690,116																					
CERTIFICATION																								
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF																								
Signature of city clerk		Date Published/Posted 11/30/2016		Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted																				
Printed name of city clerk Diane Voss		Telephone \longrightarrow 515	Area Code 515	Number 239-5262																				
Signature of Mayor or other City official (Name and Title)			Date signed																					
PLEASE PUBLISH THIS PAGE ONLY																								

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 CITY OF AMES						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	15,675,001	1,736,352		8,516,668			25,928,021			25,928,021	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	15,675,001	1,736,352		8,516,668	0		25,928,021		T01	25,928,021	4
5	Delinquent property taxes	1,611	179		875			2,665		T01	2,665	5
6	Total property tax	15,676,612	1,736,531		8,517,543	0	0	25,930,686			25,930,686	6
7	TIF revenues			41,286				41,286		T01	41,286	7
8	Other city taxes											
9	Utility tax replacement excise taxes	39,367	4,362		21,381			65,110		T15	65,110	8
10	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9
11	Parimutuel wager tax							0		C30	0	10
12	Gaming wager tax							0		C30	0	11
13	Mobile home tax	21,359	2,367		11,601			35,327		T19	35,327	12
14	Hotel/motel tax	2,262,348						2,262,348		T19	2,262,348	13
15	Other local option taxes		7,831,295					7,831,295		T09	7,831,295	14
16	TOTAL OTHER CITY TAXES	2,323,074	7,838,024	0	32,982	0	0	10,194,080	0		10,194,080	15
17	Section B - LICENSES AND PERMITS	1,701,481						1,701,481	21,563	T29	1,723,044	16
18	Section C - USE OF MONEY AND PROPERTY											17
19	Interest	269,186	26,628	-7,865	43,487	134,776	12,555	478,767	1,171,688	U20	1,650,455	18
20	Rents and royalties	244,465	3,050					247,515	656,365	U40	903,880	19
21	Other miscellaneous use of money and property							0		U20	0	20
22	TOTAL USE OF MONEY AND PROPERTY	513,651	29,678	-7,865	43,487	134,776	12,555	726,282	1,828,053		2,554,335	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants		25,431			410,670		436,101	2,066,508	B89	2,502,609	27
28	Community development block grants		759,671					759,671		B50	759,671	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	Total Federal grants and reimbursements	0	785,102	0	0	410,670	0	1,195,772	2,066,508		3,262,280	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF AMES						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)					
41	Section D - INTERGOVERNMENTAL - Continued											41		
42												42		
43	State shared revenues											43		
44	Road use taxes		7,229,314					7,229,314		C46	7,229,314	44		
45												45		
46												46		
47												47		
48	Other state grants and reimbursements											48		
49	State grants		43,372					43,372		C89	43,372	49		
50	Iowa Department of Transportation	65,376				5,378,768		5,444,144	1,100,436	C89	6,544,580	50		
51	Iowa Department of Natural Resources	1,671						1,671		C89	1,671	51		
52	Iowa Economic Development Authority							0		C89	0	52		
53	CEBA grants							0		C89	0	53		
54	Commercial & Industrial Replacement Claim							0		C89	0	54		
55	Consolidated Payment	20,527						20,527			20,527	55		
56	Library Grant	59,113	13,310					72,423			72,423	56		
57	FEMA							0			0	57		
58	State replacement funds	626,960	69,475	4,259	341,170			1,041,864			1,041,864	58		
59								0			0	59		
60	Total state	773,647	7,355,471	4,259	341,170	5,378,768	0	13,853,315	1,100,436		14,953,751	60		
61												61		
62	Local grants and reimbursements											62		
63	County contributions							0			0	63		
64	Library service	128,342						128,342		D89	128,342	64		
65	Township contributions							0	54,571	D89	54,571	65		
66	Fire/EMT service							0		D89	0	66		
67	MPO	74,880						74,880	31,602	D89	106,482	67		
68	Ames Community Schools	42,855						42,855			42,855	68		
69	Iowa State University				14,962	232,480		247,442	5,236,577		5,484,019	69		
70	Total local grants and reimbursements	246,077	0	0	14,962	232,480	0	493,519	5,322,750		5,816,269	70		
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	1,019,724	8,140,573	4,259	356,132	6,021,918	0	15,542,606	8,489,694		24,032,300	71		
72	Section E - CHARGES FOR FEES AND SERVICE											72		
73	Water							0	9,889,752	A91	9,889,752	73		
74	Sewer							0	8,258,917	A80	8,258,917	74		
75	Electric							0	58,211,131	A92	58,211,131	75		
76	Gas							0		A93	0	76		
77	Parking							0	386,302	A60	386,302	77		
78	Airport							0		A01	0	78		
79	Landfill/garbage							0	3,292,339	A81	3,292,339	79		
80	Hospital							0	181,534,863	A36	181,534,863	80		

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF AMES						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)					
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81		
82	Transit							0	1,053,043	A94	1,053,043	82		
83	Cable TV							0		T15	0	83		
84	Internet							0		A03	0	84		
85	Telephone							0		A03	0	85		
86	Housing authority							0		A50	0	86		
87	Storm water							0	1,218,720	A80	1,218,720	87		
88	Other:											88		
89	Nursing home							0		A89	0	89		
90	Police service fees	42,696						42,696		A89	42,696	90		
91	Prisoner care							0		A89	0	91		
92	Fire service charges	1,574,199						1,574,199		A89	1,574,199	92		
93	Ambulance charges							0		A89	0	93		
94	Sidewalk street repair charges	52,739						52,739		A44	52,739	94		
95	Housing and urban renewal charges							0		A50	0	95		
96	River port and terminal fees							0		A87	0	96		
97	Public scales							0		A89	0	97		
98	Cemetery charges	104,519					11,965	116,484		A03	116,484	98		
99	Library charges	111,004						111,004		A89	111,004	99		
100	Park, recreation, and cultural charges	1,279,696						1,279,696	237,323	A61	1,517,019	100		
101	Animal control charges	18,992						18,992		A89	18,992	101		
102	Other charges - Specify	62,511						62,511			62,511	102		
103	Inspections	338,240						338,240			338,240	103		
104	TOTAL CHARGES FOR SERVICE	3,584,596	0	0	0	0	11,965	3,596,561	264,082,390		267,678,951	104		
105												105		
106	Section F - SPECIAL ASSESSMENTS					222,895		222,895		U01	222,895	106		
107	Section G - MISCELLANEOUS											107		
108	Contributions	401	316,426	11,340		24,871		353,038	830,000	U99	1,183,038	108		
109	Deposits and sales/fuel tax refunds							0		U99	0	109		
110	Sale of property and merchandise	97,149						97,149	405,934	U11	503,083	110		
111	Fines	93,652						93,652	675,317	U30	768,969	111		
112	Internal service charges							0		NR	0	112		
113	Other miscellaneous - Specify							0			0	113		
114	Reimbursements	124,546		703,736				828,282	19,828		848,110	114		
115	Miscellaneous	37,443	26,008			45,140		108,591	253,834		362,425	115		
116	Loan repayments		9,785					9,785			9,785	116		
117	Bond proceeds							0			0	117		
118								0			0	118		
119								0			0	119		
120	TOTAL MISCELLANEOUS	353,191	352,219	715,076	0	70,011	0	1,490,497	2,184,913		3,675,410	120		

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF AMES						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	25,172,329	18,097,025	752,756	8,950,144	6,449,600	24,520	59,446,374	276,606,613		336,052,987	121		
122												122		
123	Section H - OTHER FINANCING SOURCES											123		
124	Proceeds of capital asset sales							0		NR	0	124		
125	Proceeds of long-term debt (Excluding TIF internal borrowing)				5,150,000	11,435,000		16,585,000	33,005,506	NR	49,590,506	125		
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126		
127	Regular transfers in and interfund loans	8,999,488	2,391,754		1,356,467	2,784,736		15,532,445	2,190,798		17,723,243	127		
128	Internal TIF loans and transfers in				190,723			190,723			190,723	128		
129	Premium on bonds				436,214	901,045		1,337,259	974,469		2,311,728	129		
130								0			0	130		
131	TOTAL OTHER FINANCING SOURCES	8,999,488	2,391,754	0	7,133,404	15,120,781	0	33,645,427	36,170,773		69,816,200	131		
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	34,171,817	20,488,779	752,756	16,083,548	21,570,381	24,520	93,091,801	312,777,386		405,869,187	132		
133												133		
134	Beginning fund balance July 1, 2015	11,323,550	16,285,812	-962,584	371,829	21,300,463	57,424	48,376,494	578,174,223		626,550,717	134		
135												135		
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	45,495,367	36,774,591	-209,828	16,455,377	42,870,844	81,944	141,468,295	890,951,609		1,032,419,904	136		
137												137		
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016						CITY OF AMES						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.		
1	Section A — PUBLIC SAFETY	(a)	(b)	(c)	(d)	(e)	(f)		(h)			1		
2	Police department/Crime prevention — Current operation	8,583,683						8,583,683		E62	8,583,683	2		
3	Purchase of land and equipment							0		G62	0	3		
4	Construction							0		F62	0	4		
5	Jail — Current operation							0		E04	0	5		
6	Purchase of land and equipment							0		G04	0	6		
7	Construction							0		F04	0	7		
8	Emergency management — Current operation							0		E89	0	8		
9	Purchase of land and equipment							0		G89	0	9		
10	Flood control — Current operation							0		E59	0	10		
11	Purchase of land and equipment							0		G59	0	11		
12	Construction							0		F59	0	12		
13	Fire department — Current operation	6,317,391						6,317,391		E24	6,317,391	13		
14	Purchase of land and equipment							0		G24	0	14		
15	Construction							0		F24	0	15		
16	Ambulance — Current operation							0		E32	0	16		
17	Purchase of land and equipment							0		G32	0	17		
18	Building inspections — Current operation	1,314,273						1,314,273		E66	1,314,273	18		
19	Purchase of land and equipment							0		G66	0	19		
20	Construction							0		F66	0	20		
21	Miscellaneous protective services — Current operation							0		E66	0	21		
22	Purchase of land and equipment							0		G66	0	22		
23	Construction							0		F66	0	23		
24	Animal control — Current operation	351,657	22,862					374,519		E32	374,519	24		
25	Purchase of land and equipment							0		G32	0	25		
26	Construction							0		F32	0	26		
27	Other public safety — Current operation	7,745						7,745		E89	7,745	27		
28	Purchase of land and equipment							0		G89	0	28		
29								0			0	29		
30								0			0	30		
31								0			0	31		
32								0			0	32		
33								0			0	33		
34								0			0	34		
35								0			0	35		
36								0			0	36		
37								0			0	37		
38								0			0	38		
39								0			0	39		
40	TOTAL PUBLIC SAFETY	16,574,749	22,862		0	0	0	16,597,611			16,597,611	40		

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF AMES		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	86,282	1,850,270					1,936,552		E44	1,936,552	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation							0		E44	0	48
49	Traffic control safety — Current operation	714,541	912,507					1,627,048		E44	1,627,048	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		976,269					976,269		E44	976,269	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation	-5,459						-5,459		E44	-5,459	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation		250,980					250,980		E81	250,980	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	187,347						187,347		E01	187,347	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation		898,705					898,705		E89	898,705	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	982,711	4,888,731		0	0	0	5,871,442			5,871,442	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF AMES		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation		1,163,283					1,163,283		E79	1,163,283	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	1,163,283		0	0	0	1,163,283			1,163,283	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF AMES		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	3,972,868	114,514					4,087,382		E52	4,087,382	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	1,461,885						1,461,885		E61	1,461,885	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	1,982,736	58,798					2,041,534		E61	2,041,534	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	155,478						155,478		E03	155,478	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation		324,116					324,116		E61	324,116	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	7,572,967	497,428		0	0	0	8,070,395			8,070,395	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	63,985	1,775,259					1,839,244		E89	1,839,244	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation		848,976					848,976		E50	848,976	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	700,514						700,514		E29	700,514	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation	143,389						143,389		E89	143,389	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	907,888	2,624,235	0	0	0	0	3,532,123			3,532,123	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF AMES		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	482,065						482,065		E29	482,065	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	667,080	87,007		12,300			766,387		E23	766,387	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	358,272						358,272		E25	358,272	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	279,972	21,800					301,772		E31	301,772	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation	376,593	23,638					400,231		E89	400,231	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	2,163,982	132,445	0	12,300	0	0	2,308,727			2,308,727	176
177	Section G — DEBT SERVICE				15,892,243			15,892,243			15,892,243	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	15,892,243	0	0	15,892,243			15,892,243	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Governmental capital projects	182,783	3,390,212			22,036,848		25,609,843			25,609,843	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	182,783	3,390,212		0	22,036,848	0	25,609,843			25,609,843	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189	Transportation CIPS							0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	182,783	3,390,212	0	0	22,036,848	0	25,609,843			25,609,843	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	28,385,080	12,719,196	0	15,904,543	22,036,848	0	79,045,667			79,045,667	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF AMES		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								5,841,500	E91	5,841,500	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								4,798,891	E80	4,798,891	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation								50,444,985	E92	50,444,985	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation								924,624	E60	924,624	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								3,737,977	E81	3,737,977	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation								159,605,372	E36	159,605,372	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation								9,791,651	E94	9,791,651	222
223	Purchase of land and equipment								169,150	G94	169,150	223
224	Construction								0	F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation								433,361	E80	433,361	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF AMES		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								418,937	E89	418,937	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								800,000		800,000	242
243	Enterprise Capital Projects								51,817,873		51,817,873	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								288,784,321		288,784,321	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	28,385,080	12,719,196	0	15,904,543	22,036,848	0	79,045,667	288,784,321		367,829,988	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	4,482,341	9,799,346		0	560,531		14,842,218	2,881,025		17,723,243	255
256	Internal TIF loans/repayments and transfers out			190,723				190,723			190,723	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	4,482,341	9,799,346	190,723	0	560,531	0	15,032,941	2,881,025		17,913,966	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	32,867,421	22,518,542	190,723	15,904,543	22,597,379	0	94,078,608	291,665,346		385,743,954	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nonspendable	141,713	2,023,387				81,944	2,247,044			2,247,044	263
264	Restricted		14,581,919		550,834	14,716,399		29,849,152			29,849,152	264
265	Committed		1,321,495			692,235		2,013,730			2,013,730	265
266	Assigned	725,077						725,077			725,077	266
267	Unassigned	11,761,156	-3,670,752	-400,551		4,864,831		12,554,684			12,554,684	267
268	Total Governmental	12,627,946	14,256,049	-400,551	550,834	20,273,465	81,944	47,389,687			47,389,687	268
269	Proprietary								599,286,263		599,286,263	269
270	Total ending fund balance June 30, 2016	12,627,946	14,256,049	-400,551	550,834	20,273,465	81,944	47,389,687	599,286,263		646,675,950	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	45,495,367	36,774,591	-209,828	16,455,377	42,870,844	81,944	141,468,295	890,951,609		1,032,419,904	271
272												272

Cell: B36

Comment: Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

Cell: B37

Comment:

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

Cell: B38

Comment: Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

Cell: B39

Comment: Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

Cell: B40

Comment: Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

Part III INTERGOVERNMENTAL EXPENDITURES CITY OF AMES Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>									
Purpose Correction..... Health..... Highways..... Transit subsidies..... Libraries..... Police protection..... Sewerage..... Sanitation..... All other.....	Amount paid to other local governments M05 \$ M32 M44 M94 M52 M62 M80 M81 M89 \$							Purpose Highways..... All other.....	Amount paid to State L44 \$ L89 \$
Part IV SALARIES AND WAGES Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.									
Total salaries and wages paid.....								Amount - Omit cents Z00 \$	103,413,775
Part V DEBT OUTSTANDING, ISSUED, AND RETIRED									
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year	
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	(h)	
1. Water utility	19U \$ 14,195,691	29U \$ 21,528,470	39U \$ 524,012	49U \$ 1,618,779	49U \$	49U \$	49U \$ 33,581,370	I91 521,766	
2. Sewer utility	19U 2,725,887	29U 2,178,750	39U 268,820	49U 2,240,817	49U	49U	49U 2,395,000	I89 109,896	
3. Electric utility	19U	29U 9,500,000	39U 800,000	49U	49U	49U 8,700,000		I92 161,946	
4. Gas utility	19U	29U	39U	49U	49U	49U		I93	
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94	
6. Industrial Revenue	19T	24T	34T		44T	44T		I89	
7. Mortgage revenue	19T	24T	34T		44T	44T		I89	
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89	
9. Hospital Other-Specify	19U 83,627,457	29U 64,790,000	39U 66,052,457	49U	49U	49U 91,065,000	49U	I89 4,847,603	
10. General obligation	19U 60,253,286	29U 16,383,286	39U 12,941,168	49U 63,695,404	49U	49U	49U	I89 1,995,674	
11. Resource recovery	19U 1,400,000	29U	39U 130,000	49U 1,270,000	49U	49U	49U	I89 33,988	
12. Other loans	19U 54,909	29U	39U 54,909	49U	49U	49U	49U	I89 281	
13.	19U	29U	39U	49U	49U	49U	49U	I89	
14.	19U	29U	39U	49U	49U	49U	49U	I89	
Total long-term debt	162,257,230	114,380,506	80,771,366	68,825,000	0	99,765,000	35,976,370	7,671,154	
B. Short-term debt						Amount - Omit cents			
Outstanding as of JULY 1, 2015				61V \$					
Outstanding as of JUNE 30, 2016				64V \$					
Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS					Amount - Omit cents				
Assessed Valuations by Levy Authority and County, AY2014/FY2016									
Actual valuation -- January 1, 2014					\$	3,793,802,326	x .05 = \$	189,690,116	
Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016									
Type of asset	Bond and interest funds (a)		Bond construction funds (b)		Pension/retirement funds (c)		all other funds (d)		Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01		W31		W61				
	\$	647,242	\$	14,787,090			325,927,411	341,361,743	
REMARKS								V98	